EXHIBIT C

(REDACTED VERSION)



LUKAS, NACE, GUTIERREZ & SACHS

CHARTERED

1650 Tysons Boulevard, Suite 1500 McLean, Virginia 22102 703 584 8678 • 703 584 8696 Fax

WWW.FCCLAW,COM

RUSSELL D. LUKAS
DAVID L. NACE
THOMAS GUTIERREZ*
ELIZABETH R. SACHS*
GEORGE L. LYON, JR.
PAMELA L. GIST
DAVID A. LAFURIA
TODD SLAMOWITZ*
B. LYNN F. RATNAVALE*
STEVEN M. CHERNOFF*
KATHERINE PATSAS*

CONSULTING ENGINEERS
ALI KUZEHKANANI
LEILA REZANAVAZ
OF COUNSEL
LEONARD S. KOLSKY*
JOHN CIMKO*
J. K. HAGE III*
JOHN J. MCAVOY*
HON. GERALD S. MCGOWAN*
TAMARA DAVIS-BROWN*

(702) EQA 0070

*NOT ADMITTED IN VA

(703) 584-8670 schernoff@fcclaw.com

April 8, 2008

STAMP AND RETURN

RECEIVED

APR 08 2008

.

USAC Signature <u>A-Williams</u>)

VIA HAND DELIVERY

Ken Fiscus Universal Service Administrative Company 2000 L Street, N.W. Eighth Floor Washington, D.C. 20036

Re:

Progress International, LLC (Form 499 ID: 825928)

Revised Form 499-Q Filings

Dear Mr. Fiscus:

Pursuant to our recent telephone discussion, on behalf of Progress International LLC ("Progress"), I am enclosing revised 499-Q telecommunications revenue reports to correct erroneous revenue information reported on the forms originally filed on or before May 1, 2007, August 1, 2007, and November 1, 2007.

Progress is a wholesale provider of telecommunications services with its corporate headquarters in Houston, Texas, and its center of operations in Monterrey, Mexico. Because 100% of its revenues are international "carrier's carrier" revenues, Progress is exempt from contribution to the federal Universal Service Fund.

In 2007, on the 499-Q telecommunications revenue reports due May 1, August 1, and November 1, Progress incorrectly reported a large proportion of its revenues as being end-user U.S. telecommunications revenues. Unfortunately, this error was not discovered until the company began receiving Universal Service Fund contribution invoices from USAC. The invoiced contributions now total nearly \$800,000, an amount that is far in excess of what Progress is able to pay.

Ken Fiscus April 8, 2008 Page 2

Attached are the original, signed revisions on behalf of Progress for its 499-Q filings in which it had originally misreported its revenue. The attached forms correctly reflect the company's status as a "carrier's carrier" with zero assessable revenues. Progress requests immediate processing of these revisions.

Progress sincerely regrets the errors it committed in filing its 499-Q's from May through November 2007. While it has been unable to determine with certainty how these errors occurred, Progress believes it was due to employee turnover resulting in an inexperienced administrative employee incorrectly interpreting the reporting categories set forth on the Form 499-Q. Because this was clearly an error, it would be unfair and punitive to enforce collection of the invoiced amounts, which do not correspond to any end-user revenues the company has ever received or expected to receive.

Moreover, Progress utterly lacks the financial wherewithal to pay the invoiced amounts. As a wholesale telecommunications provider, Progress by nature operates with very slim margins. Even assuming USAC performs a "true up" based on the subsequently-filed Form 499-A's corresponding to 2007 and 2008, the prospect of having the balance restored to zero in over a year provides no comfort to Progress, which will face severe financial hardship as it struggles to pay a massive balance that it never expected to have to pay. Progress is aware of the availability of a deferred payment option that would spread out payments over a 12-month period; however, this would similarly provide no relief as the entire amount would come due well before the balance is restored to zero by operation of the true-up process.

For all of these reasons, it would be extreme and inequitable to enforce collection of the outstanding amounts billed to Progress because of its errors in completing past Form 499-Q's. Progress therefore requests that USAC immediately accept the attached revisions and remove all outstanding contribution balances from Progress's account.

Please contact the undersigned at 703-584-8670 if any questions arise concerning the above-referenced enclosures or if you require any additional information.

Sincerely,

Steven M. Chernoff

Counsel for Progress International LLC

Enclosures

	Form 499-Q Telecommunication only Filling for Universal Service Contributo			ions before completing <<<	Approval by OMB 3060-0855	
Block 1	: Contributor Identification Information		101	Filer 499 ID	825928	
102	Legal name of reporting entity	PROGRESS INTER	ERNATIONAL LLC			
103	IRS employer identification number	742720257	······································			
104	Name telecommunications provider is doing	business as	PROGRES	\$	unkayahandadha kasanariyadha williadha anakasanannin ed dhaqayan. Id le feldelli (adaqha quoba da Afiqa pidd	
105	Holding company [All affiliated companies should		IXC INTER	NATIONAL LLC		
106	FCC Registration Number (FRN)		000588850	90	***************************************	
107	Complete mailing address of reporting entity	/s	1090 OLD	KATY RD	· · · · · · · · · · · · · · · · · · ·	
	corporate headquarters		HOUSTON	V. TX 07669		
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111	Email of this person	Imontes@marcatel	.net	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The second of th	
112	Billing address and billing contact person: [Bills for Universal Service contributions will be sent to this address.]					
Block 3	: Contributor Historical and Projected Reve	nue information				
113	Year of historical revenue information	177-1-7-1		5-1-1-1		
114	Indicate which February 1	Historical revenues for October 1 - December 31		Projected revenues for April 1 - June 30		
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117	pass-through charges for universal service of but excluding international-to-international real other goods and services			Column (h) and	(c) not requested	
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121	I certify that the revenue data contained here would likely cause substantial harm to the coinformation contained herein pursuant to sec	mpetitive position of the o	company. I req	uest nondisclosure of the re		
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122	Signature	<u> </u>	westa			
123	Printed name of officer	First CESAR		E Last SANTACR	<u>UZ</u>	
. 124_	Position with reporting entity	GENERAL COUN				
125	Email of officer Required if available	csantacruz@marc	atel.net	······································		
126	Date	February 27, 2008	······································			
127	This filing is: Original filing	X Revised filing [revision	ons due within 4	15 days of original filing dea	dline]	
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PER	rsons willfully making false statements in the work	sheet can be punished by fin	E OR INPRISONMENT	UNDER TITLE 18 OF THE UNITED ST	(ATES CODE, 18 U.S.C. §1001	

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Block 1	: Contributor Identification Information		101	Filer 499 ID	825928
102	Legal name of reporting entity	PROGRESS'INTER	NATIONAL LL	3	·
103	IRS employer identification number	742720257			
104	Name telecommunications provider is doing	business as	PROGRESS		
105	Holding company [All affiliated companies should	show same name here.]	IXC INTERN	IATIONAL LLC	
106	FCC Registration Number (FRN)	00058885090			
107	Complete mailing address of reporting entity	's	1090 OLD I		
	corporate headquarters		HOUSTON	. TX 07669	
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10B	Person who completed this worksheet	Flist LUIS	, 1/8	J Last MONTES	· · · · · · · · · · · · · · · · · · ·
109	Telephone number of this person	52	_1	247 7717	<u> </u>
110	Fax number of this person	52	(81)-	1247 7701	
111	Email of this person	imontes@marcatel	.net		
112	Billing address and billing contact person: (Bills for Universal Service contributions will be sent to this address.)				
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124	Position with reporting entity	~	RAL COUN					
125	Email of officer Required if available		uz@marca	itel.net				
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